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BEFORE THE
POSTAL REGULATORY COMMISSION
WASHINGTON, D.C. 20268–0001

PERIODIC REPORTING (PROPOSAL NINE)	Docket No. RM2020-1

PETITION OF THE UNITED STATES POSTAL SERVICE FOR THE INITIATION OF A PROCEEDING TO CONSIDER PROPOSED CHANGES IN ANALYTICAL PRINCIPLES (PROPOSAL NINE)

(October 31, 2019)

Pursuant to 39 C.F.R. § 3050.11, the Postal Service requests that the Commission initiate a rulemaking proceeding to consider a proposal to change analytical principles relating to the Postal Service's periodic reports. The proposal, intended to update inputs into the analysis used for the allocation of facility-related costs to products, is labeled Proposal Nine and is discussed in detail in the attached text.

Respectfully submitted,

UNITED STATES POSTAL SERVICE

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PROPOSAL NINE
UPDATED FACILITY-RELATED COST METHODOLOGY

OBJECTIVE:

This proposal presents an updated methodology for estimating facility-related costs. These costs were last presented in Docket No. ACR2018, USPS-FY18-8. Because the extensive underlying data collection, analysis, and synthesis supporting this proposal ran relatively late into the year, the Postal Service acknowledges that review is unlikely to be complete for purposes of FY 2019 ACR preparation. The Postal Service nonetheless hopes to be able to incorporate the proposal, if approved, into the ACR for FY 2020.

BACKGROUND:

The current methodology relies on input data from a Facility Space Usage Study (FSUS) that was conducted in 1999 and presented in Docket No. R2005-1, library reference USPS LR-K-62. The study results were used by Postal Service witness Smith (USPS-T-13) to distribute facility-related costs in that docket. Subsequent dockets, including all Annual Compliance Report (ACR) dockets, relied on this same methodology and included modifications that reflected facility space usage changes that occurred each Fiscal Year (FY) since 2005.

On December 8, 2015, the Office of the Inspector General (OIG) of the Postal Service issued an audit report entitled "U.S. Postal Service Building Occupancy Data" (report number CP-AR-16-003). One of the recommendations from the report was for the Postal Service to conduct and document a new FSUS. The Postal Service conducted such a study and its output is reflected in this proposal.

RATIONALE:

The Postal Service recognized the need for a new study as the previous study was conducted in 1999. In the interim, several types of equipment that were used to process mail in 1999 no longer exist. For example, the multi-line optical character reader input sub system (MLOCR-ISS), the mail processing bar code sorter output sub system (MPBCS-OSS), the carrier sequence bar code sorter (CSBCS), the flat sorting machine model 881 (FSM881), and the upgraded flat sorting machine model 1000 (UFSM1000) are no longer integral parts of the Postal Service mail processing network.

On the other hand, some current postal processing equipment such as the automated flat sorting machine model 100 (AFSM100) and the automated package processing system (APPS), did not exist in 1999. In addition, the Postal Service consolidated mail processing operations into fewer facilities and closed some facilities due to mail volume declines that occurred over the past decade. Furthermore, the bin capacity (and therefore space requirements) for the delivery bar code sorters (DBCS), the current workhorse used to process letters and cards, has increased over time due to the addition of expansion modules. Finally, in 2009, the network distribution centers (NDC) were activated.

In addition to the significant changes made to its mail processing network, the delivery network for the Postal Service has also changed since 1999. The flat mail pieces at some delivery units are now sorted into delivery point sequence (DPS) order due to the deployment of the Flats Sequencing System (FSS) to some plants. The Postal Service has also been deploying automated delivery unit sorters (ADUS) to some facilities in order to automate the sorting of parcels to the carrier route level, an

operation that was previously performed manually.

Despite the fact that the cost analysis associated with the use of facility space has been updated annually to reflect additions and subtractions of equipment types and sizes in the relevant ACR materials (i.e., USPS-FY18-8 and predecessor folders), the space adjustments were approximations and did not involve a comprehensive approach to estimating space proportions as is done in this proposal.

The Postal Service began the planning process for an update to the FSUS in 2017. The data collection phase of the study began in early 2018 and ended roughly 18 months later. The sample frame included 11 mail processing strata and six delivery and retail facility strata. Space data from the layouts representing 103 mail processing facility groupings and 150 delivery and retail units were collected and disaggregated into space by operation and function.[1] The sample statistics were used to inflate the space data into population estimates using "combined ratio" estimation.[2] In essence, this methodology was used to de-average the total electronic Facility Management System (eFMS) building gross square footage for postal-managed buildings into space categories representing each operation and function.

These data were analyzed for accuracy and compiled into a summary table (see Table 1 below) that presents the space distribution by operation and function as of the end of FY 2019, Quarter 1. The Table 1 line items that comprise the mail processing function (numbers 1 through 51) reflect the current cost pool structure from Docket No. RM2018-10, Proposal Seven, which was approved by the Commission in Order No.

[1] Some facility groupings contained more than one facility because the processing and distribution center or facility (P&DC/F) maintained at least one mail processing annex.
[2] Cochrane, William G. (1999). Sampling Techniques Third Edition (pages 164-169). John Wiley & Sons, New York.

4855 (October 12, 2018).

A report that describes the FSUS in greater detail can be found in the Facility Space Usage Study Report electronically attached to this Petition as a pdf file. The numerical analysis itself can be found in the file 'Facility Space Usage Summary.xlsx', which is included in USPS-RM2020-1/1. The Postal Service proposes that the results from the FSUS, if approved, be incorporated into future ACR dockets in a modified version of what was most recently filed as USPS-FY18-8. Within this submission, the file that would replace USPS-FY18-8 in future ACR dockets is labeled as 'FACILITY19. PROP9.xlsx', included as part of USPS-RM2020-1/1.

The primary purpose of the facility-related cost studies submitted in USPS-FY18-8 (and predecessor materials) was to develop Cost and Revenue Analysis (CRA) inputs that are used to estimate equipment and facility-related costs by product, and this proposal would not alter that purpose. Data from this cost study would also be used as inputs to the operations-specific piggyback factor analysis that was last filed in Docket No. ACR2018, USPS-FY18-25.

As noted above, the Docket No. ACR2018 version of the facility file has been modified to accommodate the new FSUS data, and the proposed new version is presented as 'FACILITY19.PROP9.xlsx'. The facility file workbook has been revamped to remove redundant worksheets, outdated worksheets, and calculations that are no longer needed. In addition, the worksheets and their contents have been labeled for clarity. This workbook also includes a new set of worksheets needed to update the facility space and rental cost on an annual basis. In total, the proposed revised workbook contains 16 worksheets as described below.

'Worksheet List' Worksheet (Page 1): This worksheet lists the other workbook worksheets and describes their contents. In addition, the page numbers are listed for each worksheet. The folder number and page numbers are incorporated into worksheet headers. The file name is incorporated into worksheet footers.

'FSUS Results' Worksheet (Page 2): The total building gross square footage space distribution from the FSUS can be found in column I of this worksheet, which is the sum of the individual study elements from columns D through H. The data in columns D, E, and F represent the sampled facility space associated with MODS facilities, NDCs, and delivery and retail facilities, respectively. The data in column G represent the eFMS-derived "Other" costs from the FSUS. The data in column H represent the space that supports peak volume processing. The peak adjustment is described in more detail in the FSUS report.

In addition, the values in column I are identical to those values contained in column D in the 'Sum' worksheet in the FSUS 'Facility Space Summary.xlsx' file.

'MODS Data' Worksheet (Page 3): This worksheet contains Management Operating Data System (MODS) work hour data that are used to redistribute space related to the MODS 1MTRPREP, MODS MANP, and MODS PRIORITY operations. The 1MTRPREP space is redistributed to the MODS MANL and MODS MANF operations using the percentage of work hours associated with metered letter and metered flat preparation operations, respectively. The sum of the space in the MODS MANP and MODS PRIORITY operations is redistributed using the percentage of work hours associated with each of these operations.

'Adjust FSUS Results' Worksheet (Page 4): This worksheet regroups some of

the operational space from page 2 and also redistributes the space for the MODS 1MTRPREP, MODS MANP, and MODS PRIORITY operations using the work hour data from page 3.

'Rent Per Sq Ft' Worksheet (Page 5): This worksheet contains the rent per square foot values by operation and function from Docket No. R2006-1. These data were not updated as part of the FSUS or this proposal.

'Change Factors' Worksheet (Page 6): This worksheet estimates space and rent change factors. The space change factors are calculated as the percentage increase or decrease in facility space between FY 2019 and the current fiscal year. The rent change factor is calculated as the percentage increase or decrease in rental costs between FY 2005 and the current fiscal year. Individual space change factors are calculated for the NDCs, the delivery & retail (D&R) facilities, the "other" facilities as described in the FSUS, and the MODS facilities that are not NDCs. These latter facilities include the processing and distribution centers / facilities (P&DC/F), the international service centers (ISC) and the remote encoding center (REC). The space statistics used in this worksheet represent the total of the eFMS net interior space and the platform space.

The facility-related ACR material (e.g., USPS-FY18-8) typically contains mid-year (Quarter 2) eFMS space data. As described in the FSUS report, the eFMS data used in that analysis represented the FY 2019, Quarter 3, figures.[3] These figures serve as an adequate proxy to the Quarter 2 figures, given the relatively slow pace at which the total facility space changes. In the versions of the spreadsheet submitted in this proceeding, the FY 2019 and current fiscal year values in cells B13 through B16 and B21 through

[3] 2019 Facility Space Usage Study Report, p. 34-35.

B24, respectively, are identical due to the fact that FY 2019 is the baseline year for this analysis. Consequently, the space change factors are all 1.000. If this proposal is adopted, in future ACR dockets, the space values for each "current" fiscal year would be taken directly from eFMS using methods similar to those described in the FSUS report.

The rent change factor is calculated using the same methodology relied upon in prior ACR dockets. Global Insight indices for residential rents are used to estimate the rent change factor.

'FSUS Facility Data' Worksheet (Page 7): This worksheet contains the final space and rental value estimates for each operation and function for the 2019 time frame in which the FSUS was completed. The space values are identical to the FSUS adjusted values from page 4. The rental values are calculated using the rent per square foot values from page 5, which have been adjusted using the rent change factor from page 6.

'Equip Footprint' Worksheet (Page 8): This worksheet contains the average work room floor space per machine, including support space, as measured in the FSUS.

'Equip Adjust' Worksheet (Page 9): This worksheet estimates space adjustments related to equipment removals and deployments. As stated in the FSUS report, the results from that study reflect the equipment in place at the end of FY 2019, Quarter 1. The total webEOR equipment inventory numbers for that time frame can be found in column B of this worksheet. Column C of this worksheet depicts the equipment inventory at the end of FY 2019, Quarter 4. In order to estimate the equipment in place at the end of Quarter 2, the Quarter 1 numbers are subtracted from the Quarter 4

numbers in column D and are divided by the three quarters that passed between the time periods that both sets of numbers were collected. The current fiscal year Quarter 2 numbers in column E are identical to those in column D due to the fact that FY 2019 is the baseline year for this analysis.[4]

The equipment that was removed between FY 2019 and the current fiscal year is depicted in column F and would normally be calculated by subtracting the values in column D from the values in column E. Due to the fact that FY 2019 is the baseline year for this analysis, the equipment inventory differences are calculated by subtracting the values in column B from the values in column E.

The equipment that was deployed between FY 2019 and the current fiscal year is depicted in column G, and would normally be calculated by subtracting the values in column D from the values in column E. Due to the fact that FY 2019 is the baseline year for this analysis, the equipment inventory differences are calculated by subtracting the values in column B from the values in column E.

If the proposal is approved, in ACR dockets for future fiscal years, the webEOR equipment inventory values at the end of Quarter 2 of the reporting year will be entered in column E. In addition, the formulas in columns F and G will be modified to subtract the values in column D from the values in column E.

Column H contains the average footprint (square footage value) for each equipment type from page 8.

Column I is used to estimate the total removal space for each equipment type by multiplying the number of machines in column F by the space footprint for that machine

[4] As explained above, however, due to the timing of the instant proceeding, the Postal Service realizes that the first ACR in which the new version of this analysis would likely be implemented is Docket No. ACR2020.

in column H.

Column J is used to estimate the total deployment space for each equipment type by multiplying the number of machines in column G by the space footprint for that machine in column H.

The Postal Service is currently deploying new ADUS, small parcel sorting systems (SPSS), and universal sorting systems (USS). The ADUS deployment (30 machines) and the SPSS deployment (4 machines) did not begin until after Quarter 2 of FY 2019. Consequently, no space adjustments will be required for that equipment in the FY 2019 baseline version of the file, and are not shown in this worksheet. The USS deployments (17 machines) began in FY 2018. Some of these deployments were therefore reflected in the FSUS space results. The additional USS machines that were deployed between the end of FY 2019, Quarter 1, and the end of FY 2019, Quarter 2, are shown in column G.

'Remove' Worksheet (Page 10): In columns C, F, and I of this worksheet, the space adjustments related to equipment removals from page 9 are added to the FSUS space data from page 7 for the MODS, NDC, and D&R facilities, respectively. These equipment changes are typically going to result in additional vacant space, as shown in cells C71, F71, and I71.

Columns D, G, and J in this worksheet calculate the space percentage distributions for the data in columns C, F, and I, respectively.

Columns E, H, and K are used to redistribute the vacant space from cells C71, F71, and I71 to the appropriate operations and functions using the percentage data from columns D, G, and J, respectively. This redistribution methodology is similar to

that used in the FSUS report.

'Deploy' Worksheet (Page 11): In columns C, F, and I of this worksheet, the space adjustments related to equipment deployments from page 9 are added to the adjusted FSUS space data from page 10 for the MODS, NDC, D&R facilities, respectively. Additional work room floor space is going to be required to accommodate these deployments, as shown in cells C71, F71, and I71.

Columns D, G, and J in this worksheet calculate the space percentage distribution for the data in columns C, F, and I, respectively.

Columns E, H, and K are used to distribute the required deployment space from cells C71, F71, and I71 to the appropriate operations and functions using the percentage data from columns D, G, and J, respectively. This redistribution methodology is similar to that used in the FSUS report.

'Space Change' Worksheet (Page 12): The inventory of postal equipment is not the only space-related variable that changes over time. The total space available to process and distribute mail also changes over time. Columns C, D, and E in this worksheet contain the adjusted MODS, NDC, and D&R values from page 11 multiplied by the space change factors from page 6.

Column F contains the "Other" space from page 4 multiplied by the space change factor from page 6.

The FSUS space values by operation and function reflected the eFSM gross building square footage values. The space change factors in page 6 were calculated using the net interior and platform space only. The only difference between these two statistics is the fact that the gross building square footage value also includes covered

vehicle storage and parking (CVS) space. Consequently, the change factors are not applied to the CVS function.

Column G contains the peak adjustment space from page 4. Column H contains the sum of the space values from columns C through G.

The rent per square foot values in column J represent the adjusted values from page 7. The rental values in column I are calculated using the space values in column H and the rent per square foot values in column J.

'CRA Inputs' Worksheet (Page 13): Normally, the space and rental values in columns C and D of this worksheet would be identical to the values in columns H and I in the 'Space Change' worksheet (page 12), respectively. The values in this worksheet, however, reflect the values from page 7 because these numbers are being used to show the impact related to the new FSUS data only. In future ACR dockets, the formulas in columns C and D of this worksheet would have to be changed accordingly.

This worksheet is used to present the space and rental value data in the CRA format. The percentage distributions by operation and function from the 'Current FY Facility Data' worksheet are used to distribute 100,000,000 square feet (space) and $100,000,000 (rent value).

'Outputs to CRA' Worksheet (Page 14): This worksheet presents the values from page 13 by component.

'POBox-Caller Service Split' Worksheet (Page 15): This worksheet disaggregates the total space for the post office box / caller service function into separate and distinct post office box space and caller service space using data from the Caller Service cost study (USPS-FY18-28, Attachment 2) and the Billing Determinants.

These data are also used as an input to the CRA. Once again, the value being disaggregated in cell E6 is from page 7 because these numbers are being used to quantify the impact of the new FSUS data only. In future ACR dockets, the value in this cell should be identical to that found in page 12, cell H51.

'Component Variability' Worksheet (Page 16): This worksheet contains the facility space volume variability factors associated with each operation and function. These data were not updated as part of the most recent FSUS or this proposal.

IMPACT:

The space distribution results from the FSUS are summarized in Table 1 below. The impact to product volume variable and product specific costs for FY 2018 is summarized in Table 2 below. A more comprehensive version of Table 2 that includes disaggregated rows for individual Competitive Products is submitted under seal as part of USPS-RM2020-1/NP1.

TABLE 1:
FACILITY SPACE USAGE STUDY RESULTS

No.	Operation / Function		All Facilities Building Gross Square Feet	Percent Distribution
1	MODS 11 & 15	D/BCS	12,853,171	4.196%
2	MODS 12 & 17	AFSM100	5,151,274	1.682%
3	MODS 12 & 17	FSS	3,329,240	1.087%
4	MODS 13	APBS	9,453,417	3.086%
5	MODS 16	LCUS-SSM	1,613,493	0.527%
6	MODS 16	1TRAYSRT	3,985,836	1.301%
7	MODS 14	MANF	925,238	0.302%
8	MODS 14	MANL	953,668	0.311%
9	MODS 14	MANP	2,511,204	0.820%
10	MODS 14	PRIORITY	902,869	0.295%
11	MODS 15	LD15RECS	347,928	0.114%
12	MODS 17	1CANCEL	2,668,509	0.871%
13	MODS 17	1DSPATCH	763,477	0.249%
14	MODS 17	1MTRPREP	39,021	0.013%
15	MODS 17	1OPBULK	542,543	0.177%
16	MODS 17	1OPPREF	894,104	0.292%
17	MODS 17	1OPTRANS	0	0.000%
18	MODS 17	1PLATFRM	7,942,716	2.593%
19	MODS 17	1POUCHNG	225,182	0.074%
20	MODS 17	1PRESORT	84,041	0.027%
21	MODS 17	1SACKS_H	42,511	0.014%
22	MODS 17	1SCAN	1,294,658	0.423%
23	MODS 18	BUSREPLY	31,517	0.010%
24	MODS 18	EXPRESS	403,861	0.132%
25	MODS 18	REGISTRY	468,064	0.153%
26	MODS 18	REWRAP	85,108	0.028%
27	MODS 18	1EEQMT	2,236,781	0.730%
28	MODS 18	1MISC	133,033	0.043%
29	MODS 18	1SUPPORT	6,258	0.002%
30	All LDCs	INTL ISC	2,434,592	0.795%
31	NDCS 12 & 17	FSS	328,647	0.107%
32	NDCS 14	MANP	633,382	0.207%
33	NDCS All LDCs	OTHER	951,088	0.310%
34	NDCS 17	PLA	1,960,681	0.640%
35	NDCS 13	PSM	3,458,428	1.129%
36	NDCS 13	APBS	915,039	0.299%
37	NDCS 16	LCUS-SSM	729,622	0.238%
38	NDCS 16	TRAYSORT	761,036	0.248%
39	NONMODS IOCS	ALLIED	13,645,140	4.455%
40	NONMODS IOCS	AUTO/MECH	129,573	0.042%
41	NONMODS IOCS	BULKACC	1,673,356	0.546%
42	NONMODS IOCS	BUSREPLY	64,765	0.021%
43	NONMODS IOCS	CFS	4,425,592	1.445%
44	NONMODS IOCS	D.PO BOX	12,250,838	3.999%
45	NONMODS IOCS	EXPRESS	71,732	0.023%
46	NONMODS IOCS	MANF	4,293,378	1.402%
47	NONMODS IOCS	MANL	3,748,355	1.224%
48	NONMODS IOCS	MANP	19,141,118	6.249%
49	NONMODS IOCS	MISC	1,960,199	0.640%
50	NONMODS IOCS	OTH ACCT	800,880	0.261%
51	NONMODS IOCS	REGISTRY	663,176	0.217%
52	Window Service		18,220,608	5.948%
53	Self-Service Postal Center		738,228	0.241%
54	Post Office Boxes / Caller Service		12,074,197	3.942%
55	Claims & Inquiry		122,940	0.040%
56	City Carrier		35,255,807	11.510%
57	Rural Carrier		21,330,487	6.964%
58	Office Space / Corridors		24,029,897	7.845%
59	Mail Processing Equipment Maintenance		5,468,995	1.785%
60	Other Equipment Maintenance		1,293,900	0.422%
61	Employee Facilities		16,612,468	5.423%
62	Vehicle Maintenance Facility (VMF)		5,426,578	1.772%
63	Covered Vehicle Storage and Parking (CVS)		13,658,010	4.459%
64	Vacant & Tenant		4,820,660	1.574%
65	HQ, HQ Field Related and Area Offices		6,849,016	2.236%
66	Mail Transportation Equipment Service Centers (MTESC)		0	0.000%
67	Storage Facilities		5,478,839	1.789%
Total			306,309,966	100.000%

TABLE 2:
FACILITY-RELATED COST IMPACT

Component Name		Total Vol Var & Prod Spec ACR2018 ($000)	Total Vol Var & Prod Spec Proposal A ($000)	Difference ($000)	Percentage Difference
DOMESTIC MARKET DOMINANT PRODUCTS					
First-Class Mail					
Single Piece Letters	3	$5,048,685	$5,070,064	$21,379	0.42%
Single Piece Cards	4	$182,871	$184,065	$1,194	0.65%
Total Single Piece Letters and Cards	5	$5,231,556	$5,254,129	$22,573	0.43%
Presort Letters	8	$4,396,232	$4,439,873	$43,640	0.99%
	9	$170,450	$171,908	$1,458	0.86%
Total Presort Letters and Cards	10	$4,566,683	$4,611,780	$45,098	0.99%
Flats	14	$1,551,207	$1,552,744	$1,537	0.10%
Total First-Class	80	$11,349,446	$11,418,654	$69,208	0.61%
USPS Marketing Mail					
High Density and Saturation Letters	21	$580,259	$584,592	$4,333	0.75%
High Density and Saturation Flats/Parcels	22	$1,357,287	$1,362,434	$5,147	0.38%
Every Door Direct Mail Retail	24	$47,391	$47,628	$238	0.50%
Carrier Route	23	$1,703,674	$1,700,749	-$2,925	-0.17%
Letters	25	$4,853,058	$4,894,979	$41,921	0.86%
Flats	26	$2,396,759	$2,400,866	$4,107	0.17%
Parcels	27	$73,421	$74,914	$1,492	2.03%
Total USPS Marketing Mail	81	$11,011,849	$11,066,161	$54,312	0.49%
Periodicals					
In County	31	$83,266	$83,993	$727	0.87%
Outside County	32	$1,801,243	$1,801,893	$650	0.04%
Total Periodicals	82	$1,884,508	$1,885,886	$1,377	0.07%
Package Services					
Alaska Bypass Service	45	$18,720	$18,720	$0	0.00%
Bound Printed Matter Flats	42	$133,003	$132,210	-$792	-0.60%
Bound Printed Matter Parcels	43	$292,050	$297,158	$5,108	1.75%
Media/Library Mail	44	$359,531	$358,961	-$570	-0.16%
Total Package Services	83	$803,304	$807,050	$3,746	0.47%
U.S. Postal Service	85	$331,526	$329,794	-$1,732	-0.52%
Free Mail	86	$34,077	$34,492	$415	1.22%
Total Domestic Market Dominant Mail	90	$25,414,710	$25,542,036	$127,327	0.50%
Special Services					
Ancillary Services					
Certified Mail	51	$521,772	$530,612	$8,840	1.69%
COD	52	$2,865	$2,891	$26	0.92%
Insurance	54	$48,453	$48,546	$93	0.19%
Registered Mail	55	$18,129	$17,695	-$434	-2.39%
Stamped Envelopes	56	$10,798	$10,761	-$36	-0.34%
Stamped Cards	57	$208	$208	$0	-0.03%
Other Ancillary Services	58	$227,621	$233,756	$6,135	2.70%
Address Management Services	61	$6,262	$6,262	$0	0.00%
Caller Service	62	$26,298	$26,000	-$298	-1.13%
Money Orders	73	$145,073	$144,654	-$419	-0.29%
Post Office Box Service	74	$634,371	$316,639	-$317,732	-50.09%
Total Domestic Market Dominant Services	91	$1,641,848	$1,338,024	-$303,824	-18.51%
Total Domestic Market Dominant Costs	92	$27,056,557	$26,880,060	-$176,498	-0.65%
Total Domestic Competitive Costs	192	$13,442,937	$13,528,216	$85,279	0.63%
INTERNATIONAL MAIL AND SERVICES	185	$2,035,571	$2,051,206	$15,634	0.77%
TOTAL VOL VAR & PROD SPEC	198	$42,535,066	$42,459,482	-$75,584	-0.18%
OTHER COSTS	199	$32,160,920	$32,236,504	$75,584	0.24%
TOTAL COSTS	200	$74,695,986	$74,695,986	$0	0.00%